

U. S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

June 28, 1955

Alcohol and Tobacco Tax Division  
Industry Circular No. 55-15

Disposition of Packages and Labels  
Required by Previous Regulations


Manufacturers of cigars and cigarettes:

1. The purpose of this industry circular is to provide for the disposition of existing stocks of packages and other packing materials used under previous regulations in putting up cigars and cigarettes.

2. New regulations in Title 26 (1954), Code of Federal Regulations, Part 270, relating to cigars and cigarettes, became effective on June 25, 1955, and supersede regulations 26 CFR (1939) Part 140 (Regulations 8) insofar as they relate to cigars and cigarettes. Such new regulations provide that every package of cigars and cigarettes subject to tax shall, before removal from the factory, have legibly imprinted thereon, or on a label securely affixed thereto, a mark consisting of the name and location of the manufacturer, or his permit number, and a warning that the law forbids the reuse of the Federal stamps thereon and requires the person who empties the package to destroy such stamps when the package is emptied. In addition, Part 270 provides that packages of large cigars subject to tax shall, before removal, have imprinted thereon, or on a label securely affixed thereto, a class designation, for tax purposes, appropriate to the cigars contained in the packages.

3. Since the wording of the caution notice, factory brand, and classification clause, previously prescribed under the provisions of Regulations 8, fill the purpose of the mark and class designation required in the new regulations, no objection will be made to the use of existing stocks of approved packages, wraps or labels, bearing the aforesaid caution notice, factory brand, and classification clause, until such stocks are exhausted.

4. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

  
Dwight E. Apis  
Director, Alcohol and Tobacco Tax Division

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